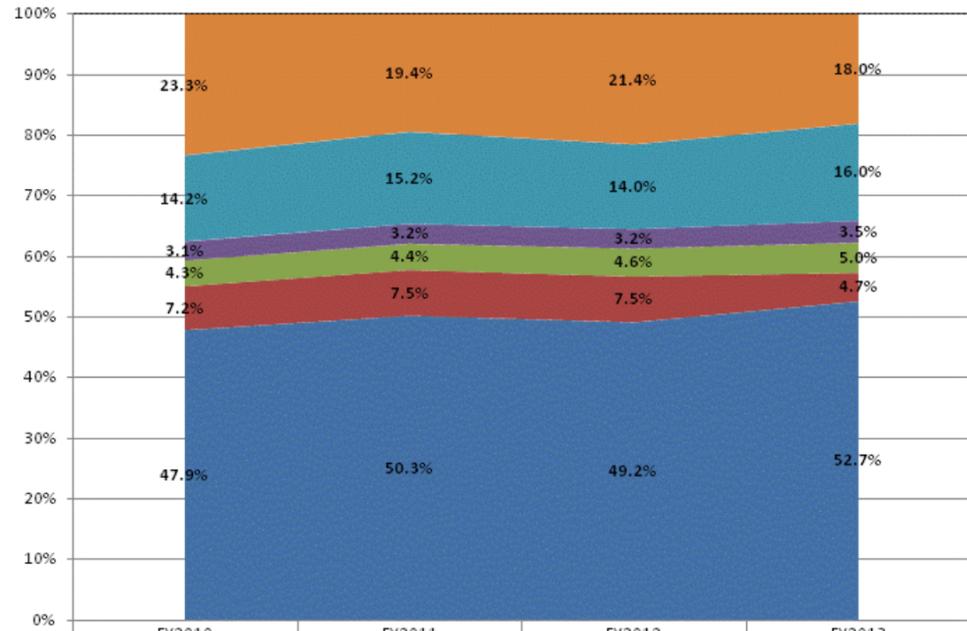


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Community Schools of Frankfort (1170)**

Community Schools of Frankfort (1170)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$15,615,013	52.6%	\$17,839,591	51.0%	\$17,785,037	49.2%	\$17,753,063	52.7%
Student Instructional Support	\$2,786,600	9.4%	\$4,284,071	12.2%	\$4,392,121	12.2%	\$3,266,153	9.7%
Overhead and Operational	\$5,714,495	19.3%	\$6,471,806	18.5%	\$6,191,592	17.1%	\$6,596,885	19.6%
Nonoperational	\$5,544,348	18.7%	\$6,385,946	18.3%	\$7,746,741	21.4%	\$6,071,904	18.0%
Grand Total	\$29,660,455		\$34,981,414		\$36,115,491		\$33,688,006	

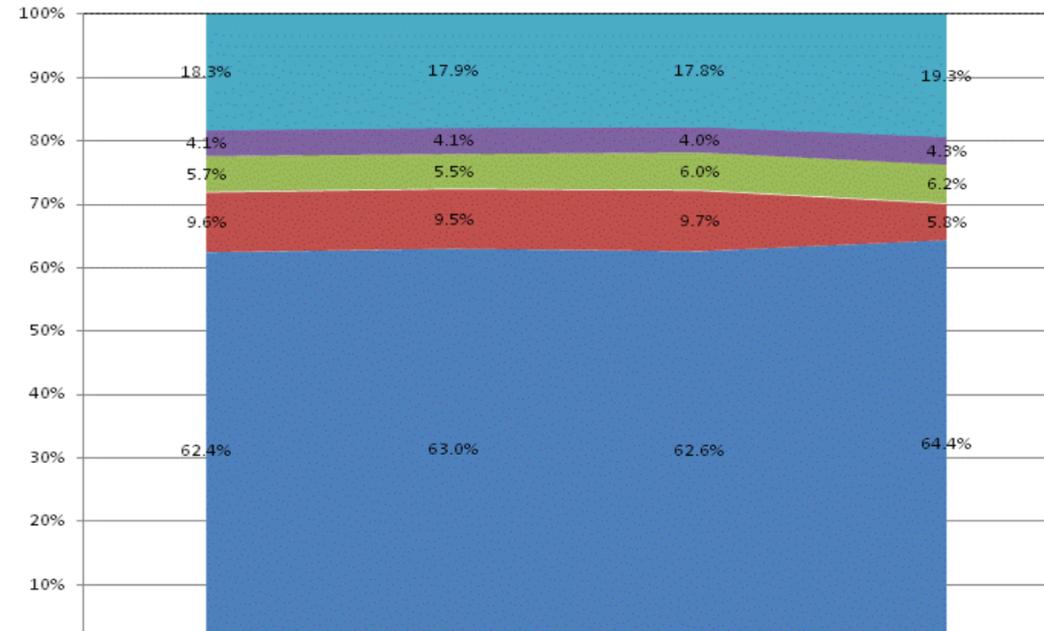
Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2012	FY 2013
	62.0%	63.2%	61.4%	62.4%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	23.3%	19.4%	21.4%	18.0%
Other Overhead and Operational	14.2%	15.2%	14.0%	16.0%
Corporation Administration	3.1%	3.2%	3.2%	3.5%
School Administration	4.3%	4.4%	4.6%	5.0%
Other Student Instructional Support	7.2%	7.5%	7.5%	4.7%
Student Academic Achievement	47.9%	50.3%	49.2%	52.7%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	18.3%	17.9%	17.8%	19.3%
Corporation Administration	4.1%	4.1%	4.0%	4.3%
School Administration	5.7%	5.5%	6.0%	6.2%
Other Student Instructional Support	9.6%	9.5%	9.7%	5.8%
Student Academic Achievement	62.4%	63.0%	62.6%	64.4%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Community Schools of Frankfort (1170)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$73,260	\$120,816	\$111,608	\$399,929	446%	231%	258%
11100 Regular Programs; Elementary	\$4,337,393	\$5,972,918	\$5,862,464	\$6,435,112	48%	8%	10%
11200 Regular Programs; Middle/Junior High	\$1,958,151	\$2,836,489	\$2,994,595	\$2,848,494	45%	0%	-5%
11300 Regular Programs; High School	\$2,101,509	\$3,091,561	\$3,367,432	\$3,500,292	67%	13%	4%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$12,771	\$13,477	\$9,609	\$7,169	-44%	-47%	-25%
11450 Vocational Education; Consumer and Homemaking	\$39,410	\$111,325	\$109,678	\$66,532	69%	-40%	-39%
11470 Vocational Education; Business Education	\$44,244	\$65,653	\$70,471	\$73,734	67%	12%	5%
11480 Vocational Education; Industrial Education A	\$53,639	\$101,062	\$74,585	\$88,890	66%	-12%	19%
11590 Other Vocational Education Programs	\$21,050	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$10,371	\$51,103	\$48,577	\$48,504	368%	-5%	0%
12110 Gifted And Talented; Gifted and Talented	\$62,251	\$117,387	\$127,068	\$124,746	100%	6%	-2%
12210 Mental Disabilities; Mild Mental Disabilities	\$352,072	\$460,224	\$461,731	\$403,903	15%	-12%	-13%
12220 Mental Disabilities; Moderate Mental Disabilities	\$268,226	\$506,772	\$447,122	\$389,463	45%	-23%	-13%
12310 Physical Impairment; Orthopedic Impairment	\$162,627	\$0	\$0	\$0	-100%	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$191,787	\$61,506	\$80,314	\$84,431	-56%	37%	5%
12350 Physical Impairment; Homebound	\$18,894	\$21,720	\$22,895	\$17,548	-7%	-19%	-23%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$179,223	\$376,428	\$380,400	\$420,405	135%	12%	11%
12510 Culturally Different; Communication Disorders	\$190,090	\$50,285	\$0	\$0	-100%	-100%	N/A
12520 Culturally Different; Compensatory	\$397	\$10,465	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$844,171	\$1,031,690	\$955,024	\$954,541	13%	-7%	0%
12810 Special Education Preschool	\$174,608	\$365,616	\$332,761	\$203,979	17%	-44%	-39%
12900 Other Special Programs	\$49,133	\$34,597	\$30,656	\$36,395	-26%	5%	19%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$84,982	\$117,662	\$115,297	\$136,067	60%	16%	18%
13300 Adult/Continuing Education Programs; Occupational Programs	\$43,735	\$0	\$0	\$0	-100%	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$169	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$32,466	\$37,811	\$48,864	\$24,202	-25%	-36%	-50%
16100 Remediation Testing	\$7,900	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$286,094	\$255,690	\$50,734	\$49,041	-83%	-81%	-3%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$0	N/A	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$48,425	\$110,729	\$160,355	\$164,183	239%	48%	2%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$164,039	\$219,653	\$195,448	\$0	-100%	-100%	-100%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$960	\$1,075	\$0	N/A	-100%	-100%
17900 Payments to Other Governmental Units Within State; Other	\$645	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$15,124	\$64,664	\$136,007	\$155,279	> 500%	140%	14%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,364	\$929	\$4,874	\$3,762	59%	305%	-23%
22130 Improvement of Instruction; Instructional Staff Training	\$210,183	\$469,519	\$481,090	\$524,290	149%	12%	9%
22220 Library/Media Services; School Library	\$327,037	\$403,530	\$401,845	\$345,137	6%	-14%	-14%
22230 Library/Media Services; Audiovisual	\$490	\$500	\$0	\$0	-100%	-100%	N/A
22240 Library/Media Services; Educational Television	\$538	\$555	\$586	\$18	-97%	-97%	-97%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$202,206	\$0	\$0	N/A	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$67,840	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$264,517	\$554,091	\$701,857	\$179,176	-32%	-68%	-74%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$340	\$0	\$0	\$0	-100%	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$50,000	\$0	\$16	\$0	-100%	N/A	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$700,574	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$13,384,899	\$17,839,591	\$17,785,037	\$17,753,063	33%	0%	0%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$264	\$0	\$0	N/A	-100%	N/A
21220 Guidance Services; Counseling Services	\$403,607	\$608,622	\$611,775	\$516,404	28%	-15%	-16%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Community Schools of Frankfort (1170)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21230 Guidance Services; Appraisal Services	\$0	\$2,845	\$3,183	\$3,591	N/A	26%	13%
21290 Guidance Services; Other Guidance Services	\$472	\$0	\$0	\$0	-100%	N/A	N/A
21320 Health Services; Medical Services	\$3,398	\$1,088	\$0	\$0	-100%	-100%	N/A
21330 Health Services; Dental Services	\$4,125	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$197,177	\$294,067	\$212,187	\$249,485	27%	-15%	18%
21410 Psychological Services; Service Area Direction	\$0	\$296,399	\$369,215	\$8,698	N/A	-97%	-98%
21420 Psychological Testing	\$267,810	\$369,902	\$263,500	\$50,162	-81%	-86%	-81%
21430 Psychological Counseling	\$4,000	\$3,870	\$4,125	\$0	-100%	-100%	-100%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$282,093	\$385,232	\$357,595	N/A	27%	-7%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$147,651	\$225,627	\$138,399	N/A	-6%	-39%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$199,428	\$82,214	\$124,170	N/A	-38%	51%
21810 Special Education Administration; Service Area Direction	\$280,412	\$280,440	\$297,051	\$128,415	-54%	-54%	-57%
21890 Special Education Administration; Other Special Education Administration	\$1,604	\$260,878	\$260,727	\$8,547	433%	-97%	-97%
24100 Office of The Principal	\$1,193,306	\$1,535,516	\$1,677,284	\$1,680,687	41%	9%	0%
24900 Other Support Services, School Administration	\$1,288	\$1,009	\$0	\$0	-100%	-100%	N/A
Student Instructional Support Total	\$2,357,199	\$4,284,071	\$4,392,121	\$3,266,153	39%	-24%	-26%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$18,291	\$66,665	\$137,311	\$94,571	417%	42%	-31%
23120 Board of Education; Service Area Assistants	\$64,167	\$2,930	\$2,864	\$0	-100%	-100%	-100%
23150 Board of Education; Legal Services	\$528	\$0	\$0	\$0	-100%	N/A	N/A
23160 Board of Education; Promotion Expenses	\$2,275	\$1,608	\$3,930	\$1,714	-25%	7%	-56%
23210 Executive Administration; Office of The Superintendent	\$329,555	\$284,934	\$310,374	\$428,997	30%	51%	38%
23220 Executive Administration; Community Relations	\$50	\$0	\$0	\$0	-100%	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$21,081	\$62,954	\$17,462	\$9,228	-56%	-85%	-47%
25110 Fiscal Services; Office of The Business Manager	\$93,397	\$108,080	\$113,475	\$98,472	5%	-9%	-13%
25160 Fiscal Services; Financial Accounting	\$212,577	\$233,621	\$271,568	\$228,457	7%	-2%	-16%
25191 Other Fiscal Services; Refund of Revenue	\$354	\$30,749	-\$911	\$170	-52%	-99%	N/A
25192 Other Fiscal Services; Petty Cash	\$250	\$1,740	\$1,200	\$1,540	> 500%	-11%	28%
25193 Other Fiscal Services; Printed Forms	\$3,468	\$5,133	\$5,927	\$6,043	74%	18%	2%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$3,738	\$12,306	\$11,117	N/A	197%	-10%
25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25400 Planning, Research, Development and Evaluation	\$3,285	\$3,340	\$2,425	\$3,925	19%	18%	62%
25750 Personnel Services; Health Services	\$1,121	\$945	\$0	\$1,190	6%	26%	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$307,757	\$263,126	\$304,540	N/A	-1%	16%
25920 Ditch Assessments	\$0	\$358	\$226	\$226	N/A	-37%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,175,882	\$2,684,088	\$2,579,193	\$2,650,078	22%	-1%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,246	\$2,891	\$1,053	\$555	-55%	-81%	-47%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$176,323	\$147,064	\$161,441	\$171,868	-3%	17%	6%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,276	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$27,376	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$75,285	\$16,909	\$22,468	\$18,956	-75%	12%	-16%
26700 Operation and Maintenance of Plant Services; Insurance	\$153,348	\$141,397	\$166,001	\$178,359	16%	26%	7%
27010 Student Transportation; Service Area Direction	\$30,891	\$39,453	\$39,145	\$40,336	31%	2%	3%
27100 Student Transportation; Vehicle Operation	\$370,630	\$496,724	\$461,395	\$488,093	32%	-2%	6%
27200 Student Transportation; Monitoring Services	\$7,884	\$3,528	\$6,073	\$0	-100%	-100%	-100%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$236,288	\$250,047	\$301,836	\$307,936	30%	23%	2%
27400 Student Transportation; Purchase of School Buses	\$177,752	\$270,467	\$30,093	\$84,362	-53%	-69%	180%
27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
27910 Student Transportation; Bus Driver Training	\$1,407	\$792	\$4,632	\$4,733	236%	497%	2%
31100 Food Services Operations; Service Area Direction	\$52,951	\$87,846	\$90,789	\$80,725	52%	-8%	-11%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Community Schools of Frankfort (1170)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
31200 Food Services Operations; Food Preparation and Dispensing	\$998,544	\$1,215,044	\$1,185,182	\$1,379,351	38%	14%	16%
31900 Other Food Services	\$25,828	\$1,004	\$1,007	\$1,345	-95%	34%	34%
Overhead and Operational Total	\$5,263,309	\$6,471,806	\$6,191,592	\$6,596,885	25%	2%	7%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$10,522	\$9,179	\$16,574	\$25,217	140%	175%	52%
33200 Community Recreation	\$32	\$0	\$0	\$0	-100%	N/A	N/A
33400 Athletic Coaches	\$282,601	\$335,610	\$341,109	\$341,722	21%	2%	0%
33910 High School Band Uniforms	\$2,096	\$4,234	\$0	\$0	-100%	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$382,926	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$4,673	\$3,430	\$19,847	\$20,744	344%	> 500%	5%
45100 Building Acquisition, Construction and Improvements	\$2,063,539	\$478,623	\$2,192,228	\$1,061,232	-49%	122%	-52%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$122,389	\$122,389	\$122,389	\$0	-100%	-100%	-100%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$7,200	\$11,400	\$2,600	\$0	-100%	-100%	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$455,811	\$1,139,216	\$516,219	\$362,057	-21%	-68%	-30%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$14,260	\$95,687	\$296,265	\$23,000	61%	-76%	-92%
51100 Debt Services; Principal on Debt; Bonds	\$730,000	\$1,570,000	\$1,840,000	\$1,935,000	165%	23%	5%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$0	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$458,123	\$2,045,803	\$1,814,034	\$1,733,348	278%	-15%	-4%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$61,359	\$0	\$0	\$0	-100%	N/A	N/A
54100 Veterans' Memorial Fund; Principal	\$12,101	\$0	\$0	\$0	-100%	N/A	N/A
54200 Common School Fund; Principal	\$874,302	\$570,375	\$585,475	\$569,584	-35%	0%	-3%
Nonoperational Total	\$5,481,935	\$6,385,946	\$7,746,741	\$6,071,904	11%	-5%	-22%
Prorated By Fund							
26491 2007 Account Code - PERF	\$144,761	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,150,264	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$72,774	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,491,426	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$8,673	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$305,214	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,173,113	\$0	\$0	\$0	N/A	N/A	N/A